

**Direct Marketing Concepts, Inc.  
Supreme Greens Accounting  
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8/12/2004**

**Supreme Greens Overhead Allocation**

**For the Period January 1, 2003 through June 30, 2004**

Total Net Revenues, from Trial Balance	\$	36,202,461.55
Total Selling, General & Administrative Expenses, from Trial Balance		10,204,061.73
Overhead Rate as percentage of Total Net Revenues		28.19%
Supreme Greens Net Revenues	\$	14,683,436.24
Overhead Allocated to Supreme Greens Net Revenues, at above percentage rate.	\$	4,138,687.91

**ITV 00559**